

Filing Instructions

Form 502 - Maryland Tax Return

Taxable Year Ended December 31, 2012

Name: Richard A Calice Jr

Date Due: AS SOON AS POSSIBLE

Remittance: A check in the amount of \$12,769 should be made payable to the Comptroller of Maryland. Write "S.S.N. 383-86-2186, 2012 Form 502" and your daytime phone number on the check.

Mail To: Include Form EL102 with your check.

Comptroller of Maryland
Revenue Administration Division
P.O. Box 2601
Annapolis, MD 21404-2601

Signature: Sign and date Form EL101, Maryland E-File Declaration for Electronic Filing. Return it as soon as possible to:

Steiner & Gelber, P.A.
2201 NW 30th Place, Suite A
Pompano Beach, FL 33069

Other: Your return is being filed electronically. Do not mail Form 502. Initial and date the copy of the return and retain it for your records.

FORM
EL101**"DO NOT MAIL"**
MARYLAND e-File DECLARATION
FOR ELECTRONIC FILING

121010035

2012

Keep this form for your records. Do not send this form to the State of Maryland unless requested to do so. See Instructions on Page 2.

| | | | |
|---|-------------------------------------|--|--------------------------|
| Taxpayer's first name and middle initial RICHARD A | Last name CALICE JR | SSN/Taxpayer identification number 383-86-2186 | |
| Spouse's first name and middle initial | Last name | SSN/Taxpayer identification number 376-84-6196 | |
| Present address (number and street) 10 RINGLEAF COURT | City or town COCKEYSVILLE | State MD | ZIP code 21030 |

Part I Tax Return Information (whole dollars only)

1. Amount of overpayment to be applied to 2013 estimated tax **u** 1. _____
2. Amount of overpayment to be refunded to you **REFUND** **u** 2. _____
3. Total amount due (Pay in full by April 15, 2013. See instructions) **u** 3. 12769

If you file your Maryland Income tax return electronically by 4/15/13, you have until 4/30/13 to make your payment, if you are paying electronically.

Part II Taxpayer Declaration and Signature AuthorizationCheck appropriate box to consent to: ☐ Direct Deposit of refund or ☐ Electronic Funds Withdrawal (direct debit)

1. Amount to be withdrawn from/deposited in first account **u** 1. _____
 Routing number (9-digit) **u** _____ c **u** ☐ Checking ☐ Savings
 Account number **u** _____
 Direct Debit Settlement Date _____ (Enter the date you want your payment withdrawn from your account.)
2. Amount to be deposited in second account **u** 2. _____
 Routing number (9-digit) **u** _____ c **u** ☐ Checking ☐ Savings
 Account number **u** _____
3. Amount to be deposited in third account **u** 3. _____
 Routing number (9-digit) **u** _____ c **u** ☐ Checking ☐ Savings
 Account number **u** _____
- 4a. ☐ I consent that my refund be directly deposited as designated above and declare that the information shown is correct. The State of Maryland is not responsible for a lost refund if I enter the incorrect account information. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. By consenting, I also agree to disclose to the Maryland State Treasurer's Office certain income tax information including name, amount of refund and bank information. This disclosure is necessary to effect direct deposit.
- 4b. ☐ I authorize the State of Maryland and its designated financial agent to initiate an electronic funds withdrawal payment (**direct debit**) to the financial institution account indicated on above for payment of my Maryland and local taxes owed, and the financial institution to debit the entry to this account. Upon confirmation of consent during the filing of my state return, this authorization is to remain in full force and effect, and I may not terminate the authorization. I also authorize the financial institutions involved in the processing of this electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- 4c. ☒ I do not want direct deposit of my refund or an electronic funds withdrawal (direct debit) of my balance due.

Under penalties of perjury, I declare that I have compared the information contained on my electronic return with the information that I provided to my electronic return originator or entered on-line and that the name(s), address and amounts described above agree with the amounts shown on the corresponding lines of my 2012 Maryland electronic income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent that my return, including accompanying schedules and statements, be sent to the Maryland Revenue Administration Division by my electronic return originator or by my electronic return software provider.

Please
Sign Here

†

Taxpayer's signature

Date

†

Spouse's signature (if joint return, both must sign)

Date

Please wait ten (10) days after the receipt of a valid acknowledgement before calling 410-260-7701 from Central Maryland, or 1-800-218-8160 from elsewhere, about your refund.

Part III Declaration of Electronic Return Originator (paid preparer)

I declare that I have reviewed the taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature before submitting the return to the Maryland Revenue Administration Division, have provided the taxpayer with a copy of all forms and information to be filed with the Maryland Revenue Administration Division, and have followed all other requirements described in the Handbook for Electronic Filers of Maryland Income Tax Returns. This declaration is to be retained at the site of the electronic return originator.

| | | | | |
|--|---|---|--|------------------------------|
| Electronic Return Originator Use Only | Originator's signature | † | Date | EFIN 656441 |
| | Firm's name (or yours if self- employed) and address | † | STEINER & GELBER, P.A. 2201 NW 30TH PLACE, SUITE A POMPANO BEACH FL | Phone 954-969-8786 |
| | | | ZIP code 33069 | |

"DO NOT MAIL"

**FORM
EL102****Maryland Income Tax Payment
Voucher For Electronic Filers**

121020035

2012

Comptroller of Maryland
Revenue Administration Division
P.O. Box 2601
Annapolis, MD 21404-2601

| | | | |
|---|-------------------------------------|--|--------------------------|
| Taxpayer's first name and middle initial RICHARD A | Last name CALICE JR | SSN/Taxpayer identification number 383-86-2186 | |
| Spouse's first name and middle initial | Last name | SSN/Taxpayer identification number | |
| Present address (number and street) 10 RINGLEAF COURT | City or town COCKEYSVILLE | State MD | ZIP code 21030 |
| Amount paid with this voucher | | \$ 12769 | |

STOP If payment is made by electronic funds withdrawal (direct debit) or credit card, do not submit this form.

12-35

CUT HERE

Cut along this line and file with your payment

**FORM
EL102****Maryland Income Tax Payment
Voucher For Electronic Filers****2012****PAYMENT BY ELECTRONIC FUNDS WITHDRAWAL (direct debit)**

You may pay the balance due by Electronic Funds Withdrawal (direct debit). To have the funds automatically withdrawn you must complete the direct debit payment option information when electronically filing the tax return. You must also complete the authorization area on Form EL101.

If you elect this option, do not submit Form EL102.

OTHER ELECTRONIC PAYMENTS

If your paper or electronic tax return has a balance due, you may pay electronically at **www.marylandtaxes.com** by selecting BillPay. The amount that you designate will be deducted from your bank or financial institution on the date that you choose.

If you elect this option, do not submit Form EL102.

ALTERNATIVE PAYMENT METHODS

For alternative methods of payment, such as a credit card, visit our website at **www.marylandtaxes.com**.

If you elect this option, do not submit Form EL102.

PAYMENT BY CHECK OR MONEY ORDER

If you elected not to pay electronically, make your check or money order payable to the Comptroller of Maryland. It is recommended that you include your Social Security number on check using blue or black ink. Do not use red ink. Write the type of tax and year of tax being paid on your check.

If you received a notice showing the balance due for tax year 2012, mail your payment with the voucher in the return envelope or pay your balance due electronically by visiting **www.marylandtaxes.com**. Otherwise, use Form EL102 to pay any balance due on your electronically filed tax return.

Enter the taxpayer identification number (Social Security or federal employer identification number), name and address in the space provided. If this is a joint return, enter both Social Security numbers and names as they appear on the return. Write the amount of your payment in the block titled "Amount paid with this voucher."

Do not send cash.

Do not mail this form with any other document.

STOP

It must be mailed separately to ensure credit for timely payment.

Mail your completed Form EL102 and payment to:

**Comptroller of Maryland
Revenue Administration Division
P.O. Box 2601
Annapolis, MD 21404-2601**

MARYLAND RESIDENT
INCOME TAX RETURN

2012

\$

OR FISCAL YEAR BEGINNING

2012, ENDING

| | | | |
|---|--------------|---------------------------------|-------------------|
| Social Security number 383862186 | | Spouse's Social Security number | |
| Your First Name RICHARD | Initial A | Last Name CALICE JR | |
| Spouse's First Name | Initial | Last Name | |
| Present Address (No. and street) 10 RINGLEAF COURT | | | |
| City or Town COCKEYSVILLE | | State MD | ZIP code 21030 |
| Name of county and incorporated city, town or special taxing area in which you resided on the last day of the taxable period. (See Instruction 6) | | MD County | BALTIMORE |
| City, Town, or Taxing Area NOT LISTED | | | |

125020035



FILING STATUS

See Instruction 1 to determine if you are required to file.

- | | |
|---|---|
| 1. <input type="checkbox"/> Single (If you can be claimed on another person's tax return, use Filing Status 6.) | 4. <input type="checkbox"/> Head of household |
| 2. <input type="checkbox"/> Married filing joint return or spouse had no income | 5. <input type="checkbox"/> Qualifying widow(er) with dependent child |
| 3. <input checked="" type="checkbox"/> Married filing separately <u>376846196</u> | 6. <input type="checkbox"/> Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7) |

CHECK ONE BOX ☐

Spouse's Social Security number

PART-YEAR RESIDENT

See Instruction 26

If you began or ended legal residence in Maryland in 2012 place a P in the box

Dates of Maryland Residence

MO DAY YEAR

FROM _____

TO _____

Other state of residence: _____

MILITARY: If you or your spouse has non-Maryland military income, place an M in the box. (See Instruction 26)

Enter amount here: _____

EXEMPTIONS

See Instruction 10. Check appropriate box(es). **NOTE:** If you are claiming dependents, you must attach the Dependents' Information Form 502B to this form in order to receive the applicable exemption amount.

| | | | | |
|---|-------------------------------------|--|--------------------|-------------|
| A. <input checked="" type="checkbox"/> Yourself | <input type="checkbox"/> Spouse | A. Enter No. Checked ... <u>1</u> | See Instruction 10 | A. \$ _____ |
| B. <input type="checkbox"/> 65 or over | <input type="checkbox"/> 65 or over | B. Enter No. Checked ... <u> </u> | X \$1,000 | B. \$ _____ |
| <input type="checkbox"/> Blind | <input type="checkbox"/> Blind | C. Enter No. from line 3 of Dependent Form 502B ... <u>2</u> | See Instruction 10 | C. \$ _____ |
| D. Enter Total Exemptions (Add A, B and C) ... <u>3</u> | | Total Amount | D. \$ _____ | |

Check here if you authorize us to share your tax information with the Medical Assistance Program for help finding health insurance ☐

INCOME

1. Adjusted gross income from your federal return (See Instruction 11) ... 1 252243
- 1a. Wages, salaries and/or tips (See Instruction 11) ... 1a 112956

ADDITIONS TO INCOME (See Instruction 12)

- | | | |
|---|----------|--------|
| 2. Tax-exempt interest on state and local obligations (bonds) other than Maryland | <u>2</u> | _____ |
| 3. State retirement pickup | <u>3</u> | _____ |
| 4. Lump sum distributions (from worksheet in Instruction 12) | <u>4</u> | _____ |
| 5. Other additions (Enter code letter(s) from Instruction 12) | <u>5</u> | _____ |
| 6. Total additions to Maryland income (Add lines 2 through 5) | <u>6</u> | _____ |
| 7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6) | <u>7</u> | 252243 |

SUBTRACTIONS FROM INCOME (See Instruction 13)

- | | | |
|--|-----------|--------|
| 8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 above | <u>8</u> | 53 |
| 9. Child and dependent care expenses | <u>9</u> | _____ |
| 10. Pension exclusion from worksheet in Instruction 13 | <u>10</u> | _____ |
| 11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 above | <u>11</u> | _____ |
| 12. Income received during period of nonresidence (See Instruction 26) | <u>12</u> | _____ |
| 13. Subtractions from attached Form 502SU (See Instruction 13) | <u>13</u> | 371 |
| 14. Two-income subtraction from worksheet in Instruction 13 | <u>14</u> | _____ |
| 15. Total subtractions from Maryland income (Add lines 8 through 14) | <u>15</u> | 424 |
| 16. Maryland adjusted gross income (Subtract line 15 from line 7) | <u>16</u> | 251819 |

DEDUCTION METHOD (See Instruction 16)

(All taxpayers must select one method and check the appropriate box)

STANDARD DEDUCTION METHOD (Enter amount on line 17) ☒ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b) ☐Total federal itemized deductions (from line 29, federal Schedule A) 17aState and local income taxes included in federal Schedule A, line 5 17b

Subtract line 17b from line 17a and enter amount on line 17.

- | | | |
|---|-----------|--------|
| 17. Deduction amount (Part-year residents see Instruction 26 (l and m)) | <u>17</u> | 2000 |
| 18. Net income (Subtract line 17 from line 16) | <u>18</u> | 249819 |
| 19. Exemption amount from Exemptions area above (See Instruction 10) | <u>19</u> | _____ |
| 20. Taxable net income (Subtract line 19 from line 18) | <u>20</u> | 249819 |



125020135

NAME RICHARD A CALICE JR

SSN 383862186

MARYLAND TAX COMPUTATION

| | | | |
|-----|---|----|--------|
| 21. | Amount from line 20 (taxable net income) GO TO TAX TABLE in the Resident instructions. Enter the tax on line 22 | 21 | 249819 |
| 22. | Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) | 22 | 12750 |
| 23. | Earned income credit (½ of federal earned income credit. See Instruction 18) | 23 | |
| 24. | Poverty level credit (See Instruction 18) | 24 | |
| 25. | Other income tax credits for individuals from Part G, line 8 of Form 502CR (Attach Form 502CR) | 25 | 715 |
| 26. | Business tax credits (Attach Form 500CR) | 26 | |
| 27. | Total credits (Add lines 23 through 26) | 27 | 715 |
| 28. | Maryland tax after credits (Subtract line 27 from line 22) If less than 0, enter 0 | 28 | 12035 |

LOCAL TAX COMPUTATION

| | | | |
|-----|--|----|-------|
| 29. | Local tax (See Instruction 19 for tax rates and worksheet.) Multiply line 21 by your local tax rate .0283 or use the Local Tax Worksheet | 29 | 7070 |
| 30. | Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19) | 30 | |
| 31. | Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19) | 31 | |
| 32. | Total credits (Add lines 30 and 31) | 32 | |
| 33. | Local tax after credits (Subtract line 32 from line 29) If less than 0, enter 0 | 33 | 7070 |
| 34. | Total Maryland and local tax (Add lines 28 and 33) | 34 | 19105 |
| 35. | Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20) | 35 | |
| 36. | Contribution to Developmental Disabilities Waiting List Equity Fund (See Instruction 20) | 36 | |
| 37. | Contribution to Maryland Cancer Fund (See Instruction 20) | 37 | |
| 38. | Total Maryland income tax, local income tax and contributions (Add lines 34 through 37) | 38 | 19105 |
| 39. | Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms if MD tax is withheld and attach) | 39 | 7115 |
| 40. | 2012 estimated tax payments, amount applied from 2011 return, payment made with an extension request, and Form MW506NRS | 40 | |
| 41. | Refundable earned income credit (from worksheet in Instruction 21) | 41 | |
| 42. | Refundable income tax credits from Part H, line 6 of Form 502CR (Attach Form 502CR. See Instruction 21) | 42 | |
| 43. | Total payments and credits (Add lines 39 through 42) | 43 | 7115 |
| 44. | Balance due (If line 38 is more than line 43, subtract line 43 from line 38) | 44 | 11990 |
| 45. | Overpayment (If line 38 is less than line 43, subtract line 38 from line 43) | 45 | |
| 46. | Amount of overpayment TO BE APPLIED TO 2013 ESTIMATED TAX | 46 | |
| 47. | Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 46 from line 45) See line 50 | 47 | |
| 48. | Interest charges from Form 502UP or for late filing 779 (See Instruction 22) Total | 48 | 779 |
| 49. | TOTAL AMOUNT DUE (Add lines 44 and 48) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN | 49 | 12769 |

DIRECT DEPOSIT OF REFUND (See Instruction 22) Please be sure the account information is correct. For Splitting Direct Deposit, see Form 588.

In order to comply with banking rules, please check ☒ here if this refund will go to an account outside the United States. If checked, see Instruction 22.

For the direct deposit option, complete the following information clearly and legibly.

50a. Type of account: ☒ Checking ☐ Savings

50b. Routing Number (9-digits)

50c. Account number

☒☒ 301

Daytime telephone no.

Home telephone no.

CODE NUMBERS (3 digits per box)

Check here ☒ if you authorize your preparer to discuss this return with us. Check ☐ here if you authorize your paid preparer not to file electronically.Check ☐ here if you agree to receive your 1099G Income Tax Refund statement electronically. Under penalties of perjury, I declare that I have examined

this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Make checks payable and mail to:
Comptroller of Maryland
Revenue Administration Division
110 Carroll Street, Annapolis, Maryland 21411-0001
(It is recommended that you include your Social Security number on check.)

Your signature

Date

Spouse's signature

Date

☒ P00747918

Preparer's PTIN (required by law)

Signature of preparer other than taxpayer

STEINER & GELBER, P.A.
2201 NW 30TH PLACE, SUITE A
POMPANO BEACH, FL 33069

Address of preparer

9549698786

Telephone number of preparer

☒

**FORM
502B****Maryland Dependents' Information**
(Attach to Form 502, 505 or 515)**2012**

12502B035

Print Using
Blue or Black Ink Only

| | | | |
|-------------------------------------|--------------|---------------------------------|--|
| Social Security number 383862186 | | Spouse's Social Security number | |
| Your first name RICHARD | Initial A | Last name CALICE JR | |
| Spouse's first name | Initial | Last name | |

**Summary**

1. Enter the total number of boxes checked below for Regular dependents (6) **u** 1. 2
2. Enter the total number of additional boxes checked below for dependents 65 or over (7) **u** 2.
3. Total dependent exemptions (Add lines 1 and 2 and enter the total here and on line (C) of the Exemptions area of Form 502, 505 or 515) 3. 2

Dependents (If a dependent listed below is age 65 or over, please check both boxes 6 and 7.)

| | | |
|--|--|---|
| 1. First name u ROCCO | Initial _____ | Last name u CALICE |
| 2. Social Security number u 377335654 | 3. Relationship SON | 4. u <input checked="" type="checkbox"/> if under 19 |
| 5. Has medical insurance? Yes u <input checked="" type="checkbox"/> No u <input type="checkbox"/> (For Form 502, resident taxpayers only) | 6. <input checked="" type="checkbox"/> Regular | 7. <input type="checkbox"/> 65 or over |

| | | |
|--|--|---|
| 1. First name u AMELIA | Initial _____ | Last name u CALICE |
| 2. Social Security number u 376356233 | 3. Relationship DAUGHTER | 4. u <input checked="" type="checkbox"/> if under 19 |
| 5. Has medical insurance? Yes u <input checked="" type="checkbox"/> No u <input type="checkbox"/> (For Form 502, resident taxpayers only) | 6. <input checked="" type="checkbox"/> Regular | 7. <input type="checkbox"/> 65 or over |

| | | |
|---|-------------------------------------|--|
| 1. First name u _____ | Initial _____ | Last name u _____ |
| 2. Social Security number u _____ | 3. Relationship _____ | 4. u <input type="checkbox"/> if under 19 |
| 5. Has medical insurance? Yes u <input type="checkbox"/> No u <input type="checkbox"/> (For Form 502, resident taxpayers only) | 6. <input type="checkbox"/> Regular | 7. <input type="checkbox"/> 65 or over |

| | | |
|---|-------------------------------------|--|
| 1. First name u _____ | Initial _____ | Last name u _____ |
| 2. Social Security number u _____ | 3. Relationship _____ | 4. u <input type="checkbox"/> if under 19 |
| 5. Has medical insurance? Yes u <input type="checkbox"/> No u <input type="checkbox"/> (For Form 502, resident taxpayers only) | 6. <input type="checkbox"/> Regular | 7. <input type="checkbox"/> 65 or over |

**FORM
500DM****MARYLAND DECOUPLING
MODIFICATION**

12500N035

2012

OR FISCAL YEAR BEGINNING , ENDING

| | |
|---|--|
| Name of taxpayer(s) RICHARD A CALICE JR | Taxpayer identification number 383-86-2186 |
|---|--|

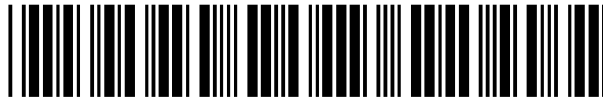
Use this form only if the Maryland return is affected by the use (for any tax year) of any of the following federal provisions from which Maryland has decoupled (Decoupled Provisions):

- Special Depreciation Allowance under the federal Job Creation and Worker Assistance Act of 2002 (JCWAA) as increased and extended under the federal Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA); and subsequent federal legislation, including the American Recovery and Reinvestment Act of 2009 (ARRA).
- Carryover of a net operating loss (NOL) under IRC Section § 172 without regard to an election under IRC Section 172(b)(1)(H) for a carryback period of up to 5 years.
- Federal Section 179 depreciation deductions, taken for a tax year beginning on or after January 1, 2003. For Maryland tax purposes, a taxpayer is only allowed to expense up to \$25,000, reduced dollar-for-dollar by the amount over \$200,000, of the cost of Section 179 property that is purchased and put in service for a trade or business for the tax year. For vehicles placed in service after May 31, 2004, Maryland has also decoupled from the higher depreciation deduction for certain heavy duty SUV allowed under IRC Section 280F.
- Deferral of recognition of income from discharge of indebtedness under the ARRA.
- Deferral of deduction for original issue discount in debt for debt exchanges under the ARRA.

Read instructions and complete the worksheet below.

| | Column 1 Federal Return as Filed | Column 2 Federal Return without Decoupled Provisions | Column 3 Difference Increase/ Decrease (-) |
|--|--|---|---|
| 1. Depreciation Deductions Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3. If less than 0, enter as a negative amount (-) | 6524 | 6895 | -371 |
| 2. NOL Deductions Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3. If less than 0, enter as a negative amount (-) | | | |
| 3. Original Issue Discounts Subtract the amount in Column 1 from the amount in Column 2 and enter in Column 3. If less than 0, enter as a negative amount (-) | | | |
| 4. Discharge of Business Indebtedness Subtract the amount in Column 1 from the amount in Column 2 and enter in Column 3. If less than 0, enter as a negative amount (-) | | | |
| 5. Other Changes (See instructions) | | | |
| 6. Net Decoupling Modification Net the amounts on lines 1 through 5 of Column 3. This is the Decoupling Modification. Enter here and include as a positive number on the appropriate line of the Maryland return being filed. Also enter the applicable letter code(s) in the boxes provided on the return. See table below. | | | -371 |
| 7. Decoupling from PTE. Enter code letter dp. (See instructions) | | | |

| Return Filed | If line 6 above is positive enter on the line for: | Use the following code if there is an amount above on: | | | | If line 6 above is negative enter on the line for: | Use the following code if there is an amount above on: | | | |
|--------------|--|--|-------------|-------------|----------------|--|--|-------------|-------------|----------------|
| | | Line 1 only | Line 2 only | Line 4 only | Multiple Lines | | Line 1 only | Line 2 only | Line 4 only | Multiple Lines |
| 500 | Addition Adjustments | e | f | cd | dm | Subtraction Adjustments | j | k | cd | dm |
| 502 | Other Additions | l | m | cd | dm | Other Subtractions | bb | cc | cd | dm |
| 504 | Other Additions | No code required | | | | Other Subtractions | No code required | | | |
| 505 | Other Additions | j | k | cd | dm | Other Subtractions | bb | cc | cd | dm |
| 500X | Total Addition Modifications | No code required | | | | Total Subtraction Modifications | No code required | | | |
| 502X | Additions To Income | No code required | | | | Subtractions from Income | No code required | | | |
| 505X | Additions To Income | No code required | | | | Subtractions from Income | No code required | | | |



12502C035

Please Print Using Blue or
Black Ink

| | | |
|-------------------------------------|--------------|---------------------------------|
| Social Security number 383862186 | | Spouse's Social Security number |
| Your first name RICHARD | Initial A | Last name CALICE JR |
| Spouse's first name | Initial | Last name |



Read Instructions for Form 502CR. Note: You must complete and submit both pages 1 and 2 of this form to receive credit for the items listed.

PART A - TAX CREDITS FOR INCOME TAXES PAID TO OTHER STATES

If you were a part-year resident, you may not claim a credit for tax paid on nonresident income you subtracted on line 12 of Form 502.

If you are claiming a credit for taxes paid to more than one state, see instructions.

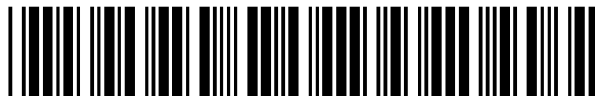
1. Enter your taxable net income from line 20, Form 502 (or Line 22, Form 504) 1. 249819
2. Taxable net income in other state. Write on this line only the net income which is taxable in both the other state and Maryland. If you are taxed in the other state on income which is not taxable in Maryland, do not include that amount here 2. 16521
NOTE: When the tax in the other state is a percentage of a tax based on your total income regardless of source, you must apply the same percentage to your taxable income in the other state to determine the income taxable in both states.
3. Revised taxable net income (Subtract line 2 from line 1.) If less than zero, enter zero 3. 233298
4. Enter the Maryland tax from line 22, Form 502 (or Line 23, Form 504). This is the Maryland tax based on your total income for the year 4. 12750
5. Tax on amount on line 3. Compute the Maryland tax that would be due on the revised taxable net income by using the Maryland Tax Table or Computation Worksheet contained in the instructions for Forms 502 or 504. Do not include the local income tax. 5. 11841
6. Tentative tax credit (Subtract line 5 from line 4.) If less than zero, enter zero. 6. 909
7. State tax shown on the tax return filed with the state of (Enter 2- letter state code, code must be entered for credit to be allowed) ☒ MI Enter the amount of your 2012 income tax liability (after deducting any credits for personal exemptions) to a state other than Maryland. Do not enter state tax withheld from your W-2 forms. It is important that a copy of the tax return that was filed with the other state be attached to your Maryland return. 7. 715
8. Credit for income tax paid to other state. Your credit for taxes paid to another state is the smaller of the tax actually paid (line 7) or the reduction in Maryland tax resulting from the exclusion of income in the other state (line 6). Write the smaller of line 6 or line 7 here and on line 1, Part G, page 2 ☒ 8. 715

PART B - CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

1. Enter your federal adjusted gross income from line 1 of Form 502 or line 17, column 1 of Form 505 or Form 515 1. _____
2. Enter your federal Child and Dependent Care Credit from federal Form 2441 2. _____
3. Enter the decimal amount from the chart in the instructions that applies to the amount on line 1 3. .
4. Multiply line 2 by line 3. Enter here and on line 2, Part G, page 2 ☒ 4. _____

PART C - QUALITY TEACHER INCENTIVE CREDIT

- | | Taxpayer A | Taxpayer B |
|--|--|--|
| 1. Enter the Maryland public school system or a State or local correctional facility or qualified juvenile facility in which you are employed and teach 1. _____ | 1. _____ Name of Qualified Employer | 1. _____ Name of Qualified Employer |
| 2. Enter amount of tuition paid to: <input type="text"/> 2. _____ | 2. _____ | 2. _____ |
| Name of Institution(s) | 3. _____ | 3. _____ |
| 3. Enter amount of tuition reimbursement 3. _____ | 4. _____ | 4. _____ |
| 4. Subtract line 3 from line 2 4. _____ | 5. <u>1500</u> | 5. <u>1500</u> |
| 5. Maximum credit 5. _____ | 6. _____ | 6. _____ |
| 6. Enter the lesser of line 4 or line 5 here 6. _____ | 7. _____ | 7. _____ |
| 7. Total (Add amounts from line 6, for Taxpayers A and B) Enter here and on line 3, Part G, page 2. <input checked="" type="checkbox"/> 7. _____ | | |



12502C135

NAME RICHARD A CALICE JR

SSN 383862186

PART D - CREDIT FOR AQUACULTURE OYSTER FLOATS

1. Enter the amount paid to purchase an aquaculture oyster float(s)

Enter here and on line 4 of Part G below. This credit is limited. See Instructions

u 1.

PART E - LONG-TERM CARE INSURANCE CREDIT: (THIS IS A ONE-TIME CREDIT)

Answer the questions and see instructions below before completing Columns A through E for each person for whom you paid long-term care insurance premiums.

Question 1 - Did the insured individual have long-term care insurance prior to July 1, 2000?☐ Yes☐ No**Question 2** - Is the credit being claimed for the insured individual in this year by any other taxpayer?☐ Yes☐ No**Question 3** - Has credit been claimed by anyone for the insured individual in any other tax year?☐ Yes☐ No**Question 4** - Is the insured individual for whom the credit is being claimed a nonresident of Maryland?☐ Yes☐ No**If you answered YES to any of the above questions, that insured person does NOT qualify for the credit.**

Complete Columns A through D only for insured individuals who qualify for credit. Enter in Column E the lesser of the amount of premium paid for each insured person or:

• \$350 for those insured that are 40 or less, as of 12/31/12

• \$500 for those insured that are over age 40, as of 12/31/12.

Add the amounts in Column E and enter the total on line 5 (total) and Part G, line 5.

| Column A Name of Qualifying Insured Individual | Age | Column B Social Security No. of Insured | Column C Relationship to Taxpayer | Column D Amount of Premium Paid | Column E Credit Amount |
|---|-----|--|--------------------------------------|------------------------------------|---------------------------|
| 1. | u | u | | u | 1. |
| 2. | u | u | | u | 2. |
| 3. | u | u | | u | 3. |
| 4. | u | u | | u | 4. |
| 5. TOTAL | | | | | 5. |

PART F - CREDIT FOR PRESERVATION AND CONSERVATION EASEMENTS

Taxpayer A

Taxpayer B

1. Enter the portion of the total current year donation amount, and any carryover from prior year(s), attributable to each taxpayer

1.

1.

2. Enter the amount of any payment received for the easement by each taxpayer during 2012

2.

2.

3. Subtract line 2 from line 1

3.

3.

4. Enter the amount from line 22 of Form 502; line 32c of Form 505; line 33 of Form 515; line 23 of Form 504 or \$5,000, whichever is less. (see instructions)

4.

4.

5. Enter the lesser of line 3 or 4 here. (If you itemize deductions, see Instruction 14.)

5.

5.

6. Total (Add amounts from line 5 for Taxpayers A and B). Enter here and on line 6 Part G below

u 6.

6.

7. Excess credit carryover. Subtract line 6 from the sum of lines 3A and 3B

7.

PART G - INCOME TAX CREDIT SUMMARY

1. Enter the amount from Part A, line 8 (If more than one state, see instructions)

1.

715

2. Enter the amount from Part B, line 4

2.

3. Enter the amount from Part C, line 7

3.

4. Enter the amount from Part D, line 1

4.

5. Enter the amount from Part E, line 5

5.

6. Enter the amount from Part F, line 6

6.

7. Enter the amount from Section 2, line 4 of Form 502H. Attach Form 502H.

u 7.

7.

8. Total (Add lines 1 through 7) Enter this amount on line 25 of Form 502; line 32 of Form 504; line 35 of Form 505 or line 36 of Form 515

8.

715

PART H - REFUNDABLE INCOME TAX CREDITS

1. Neighborhood Stabilization Credit. Enter the amount and attach certification

u 1.

2. Heritage Structure Rehabilitation and/or Sustainable Communities Tax Credits (See instructions for Forms 502H and 502S.) Attach certification

u 2.

3. Refundable Business Income Tax Credit (See instructions for Form 500CR). Attach Form 500CR

u 3.

4. IRC Section 1341 Repayment Credit. (See instructions) Attach documentation

u 4.

5. Flow-through Nonresident PTE tax (See instructions for required attachments)

u 5.

6. Total (Add lines 1 through 5). Enter this amount on line 42 of Form 502, line 47 of Form 505 or line 54 of Form 515

6.

**FORM
502SU****MARYLAND SUBTRACTIONS
FROM INCOME**

ATTACH TO YOUR TAX RETURN



12502S035

2012

| | | | |
|--|---------------------|---------------------------------|--|
| Social Security number 383862186 | | Spouse's Social Security number | |
| Your first name RICHARD | Initial A | Last name CALICE JR | |
| Spouse's first name | Initial | Last name | |

Subtractions from income. Determine which subtractions from income apply to you. See Instruction 13 in Resident Booklet for more information.

- a. Payments from a pension system to firemen and policemen for job-related injuries or disabilities (but not more than the amount included in your total income) **a** _____
- b. Net allowable subtractions from income from pass-through entities not attributable to decoupling **b** _____
- c. Net subtractions from income reported by a fiduciary **c** _____
- d. Distributions of accumulated income by a fiduciary, if income tax has been paid by the fiduciary to the State (but not more than the amount included in your total income) **d** _____
- e. Profit (without regard to losses) from the sale or exchange of bonds issued by the State or local governments of Maryland **e** _____
- f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967. Attach statement **f** _____
- g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit allowed under the Internal Revenue Code Section 51 **g** _____
- h. Expenses up to \$5,000 incurred by a blind person for a reader, or up to \$1,000 incurred by an employer for a reader for a blind employee **h** _____
- i. Expenses incurred for reforestation or timber stand improvement of commercial forest land **i** _____
- j. The amount added to taxable income for the use of an official vehicle by a member of a state, county or local police or fire department. The amount is listed separately on your W-2 **j** _____
- k. Up to \$6,000 in expenses incurred by parents to adopt a child with special needs through a public or nonprofit adoption agency; up to \$5,000 for adoption of a child without special needs **k** _____
- l. Purchase and installation costs of certain conservation tillage equipment. Attach a copy of the certification **l** _____
- m. Deductible artist's contribution. Complete and attach Form 502AC **m** _____
- n. Payment received under a fire, rescue, or ambulance personnel length of service award program that is funded by any county or municipal corporation of the State **n** _____
- o. Value of farm products you donated to a gleaning cooperative. Attach a copy of the certification **o** _____
- p. Overseas military subtraction (use worksheet from Instruction 13) **p** _____
- q. Unreimbursed vehicle travel expenses. Complete and attach Form 502V **q** _____
- r. Amount of pickup contribution shown on Form 1099R from the State retirement or pension systems included in federal adjusted gross income **r** _____
- s. Amount of interest and dividend income (including capital gain distributions) of a dependent child that is included in the parent's federal gross income under the Internal Revenue Code Section 1(g)(7) **s** _____
- t. Relocation and assistance payments received from the State of Maryland under Title 12 Subtitle 2 of the Real Property Article **t** _____
- u. Up to \$5,000 of military retirement income received by a qualifying individual during the tax year. See Instruction 13 on who is a qualifying individual **u** _____
- v. The Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program. Attach a copy of the certification **v** _____
- w. Purchase cost of certain poultry or livestock manure spreading equipment. Attach a copy of the certification **w** _____

FORM
502SU
2012

MARYLAND SUBTRACTIONS
FROM INCOME
ATTACH TO YOUR TAX RETURN



12502S135

NAME RICHARD A CALICE JRSSN 383862186

| | | |
|---|-----------------------|------------|
| xa. Up to \$2,500 per contract purchased for advanced tuition payments made to the Maryland Prepaid College Trust. See Administrative Release 32 | xa | _____ |
| xb. Up to \$2,500 per taxpayer per beneficiary for the total of all amounts contributed to investment accounts for the same beneficiary under the Maryland College Investment Plan and Maryland Broker-Dealer College Investment Plan. See Administrative Release 32 | xb | _____ |
| y. Any income that is related to tangible or intangible property that was seized, misappropriated or lost as a result of the actions or policies of Nazi Germany towards a Holocaust victim | y | _____ |
| z. Expenses incurred to buy and install handrails in an existing elevator in a qualified healthcare facility or other building in which at least 50% of the space is used for medical purposes | z | _____ |
| aa. Payments from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or firefighter whose death arises out of or in the course of their employment | aa | _____ |
| ab. Income from U.S. Government obligations (See Instruction 13) | ab | _____ |
| bb. Net subtraction modification to Maryland taxable income when claiming the federal depreciation allowances from which the State of Maryland has decoupled. Complete and attach Form 500DM. See Administrative Release 38 | bb | <u>371</u> |
| cc. Net subtraction modification to Maryland taxable income when using the federal special 5-year carryback period for a net operating loss under federal law compared to Maryland taxable income without regard to federal provisions. Complete and attach Form 500DM. See Administrative Release 38 | cc | _____ |
| cd. Net subtraction modification to Maryland taxable income resulting from the federal ratable inclusion of deferred income arising from business indebtedness discharged by reacquisition of a debt instrument. Complete and attach Form 500DM. See Administrative Release 38 | cd | _____ |
| dd. Income derived within an arts and entertainment district by a qualifying residing artist. Complete and attach Form 502AE | dd | _____ |
| dm. Net subtraction modification from multiple decoupling provisions. Complete and attach Form 500DM | dm | _____ |
| dp. Net subtraction decoupling modification from a pass-through entity. Complete and attach Form 500DM. See Administrative Release 38 | dp | _____ |
| ee. Amount received as a grant under the Solar Energy Grant Program administered by the Maryland Energy Administration but not more than the amount included in your total income | ee | _____ |
| ff. Amount of the cost difference between a conventional on-site sewage disposal system and a system that utilizes nitrogen removal technology, for which the Department of Environment's payment assistance program does not cover | ff | _____ |
| hh. Net subtraction to adjust phase out of exemptions as a result of including U.S. obligations in your adjusted gross income | hh | _____ |
| ii. Interest income from Build America Bonds. Interest on any Build America Bond that is included in your federal adjusted gross income. See Administrative Release 13 | ii | _____ |
| jj. Gain resulting from a payment from the Maryland Department of Transportation as a result of the acquisition of a portion of the property on which your principal residence is located | jj | _____ |
| kk. Qualified conservation program expenses up to \$500 for an application approved by the Department of Natural Resources to enter into a Forest Conservation and Management Plan | kk | _____ |
| ll. Payment received as a result of a foreclosure settlement negotiated by the Maryland Attorney General | ll | _____ |
| 1. TOTAL. Add lines a through ll and enter this amount on line 13 of Form 502 with the appropriate code letters | TOTAL 1 | <u>371</u> |

FORM
502UP**UNDERPAYMENT OF ESTIMATED
MARYLAND INCOME TAX BY
INDIVIDUALS**

12502U035

2012**ATTACH THIS FORM TO FORM 502, 503 or 505 or 515.****IMPORTANT: PLEASE REVIEW THE INSTRUCTIONS BEFORE COMPLETING THIS FORM. Special instructions for line 2 may apply if your Federal adjusted gross income or taxable net income exceeds \$100,000.****FARMERS AND FISHERMEN SEE BACK OF FORM FOR COMPUTATION.****IF YOUR INCOME IS TAXABLE BY ANOTHER STATE, SEE BACK OF FORM.**

| | | |
|---|-------------------------------|--|
| Your first name and initial RICHARD A | Last name CALICE JR | Social Security number 383-86-2186 |
| Spouse's first name and initial | Last name | Social Security number |

EXCEPTIONS WHICH AVOID THE UNDERPAYMENT INTEREST**No interest is due and this form should not be filed if:**

- A.** The tax liability on gross income after deducting Maryland withholding is \$500 or less, or
- B.** You have made four quarterly payments as required, each equal to or more than one-fourth of 110% of last year's taxes.

COMPUTATION OF UNDERPAYMENT – LINES 1 THROUGH 15

| | | |
|---|-----------|-----------------------------|
| 1. Total Maryland income (from line 16 of Form 502, line 1 of Form 503 or line 8 of Form 505NR) | 1 | <u>251819</u> |
| 2. 2012 Maryland and local tax (from line 34 of Form 502, line 12 of Form 503 or line 38 of Form 505) | 2 | <u>18277</u> |
| 3. Refundable earned income credit (from line 41 of Form 502, line 18 of Form 503 or line 45 of Form 505) | 3 | <u> </u> |
| 4. Refundable income tax credits (from line 42 of Form 502 or line 47 of Form 505) | 4 | <u> </u> |
| 5. Total tax developed on tax preference items | 5 | <u> </u> |
| 6. Total (Add lines 3, 4 and 5) | 6 | <u> </u> |
| 7. Balance (Subtract line 6 from line 2) | 7 | <u>18277</u> |
| 8. Multiply line 7 by 90% (.90) | 8 | <u>16449</u> |
| 9. a. 2011 tax [Enter line 34 of 2011 Form 502, line 12 of 2011 Form 503 or line 38 (reduced by any credits on line 46) of 2011 Form 505] | 9a | <u>278</u> |
| b. Multiply line 9a by 110% (1.10) | 9b | <u>306</u> |
| 10. Minimum withholding and/or estimated tax required (Enter the lesser of line 8 or 9b) | 10 | <u>306</u> |

**DUE DATES OF INSTALLMENTS
INSTALLMENT PERIODS**

| | April 15, 2012 | June 15, 2012 | Sept 15, 2012 | Jan 15, 2013 | |
|---|------------------------|------------------------|------------------------|------------------------|---------------|
| | Jan 1 to Mar 31 | Jan 1 to May 31 | Jan 1 to Aug 31 | Jan 1 to Dec 31 | |
| 11. Divide total Maryland income on line 1 into earnings per period (See instructions) | 11 | <u>62955</u> | <u>125910</u> | <u>188864</u> | <u>251819</u> |
| 12. Divide earnings per period on line 11 by the amount on line 1 to determine the percent per period | 12 | <u>.2500</u> | <u>.5000</u> | <u>.7500</u> | <u>1.000</u> |
| 13. Payments required. Multiply the amount on line 10 by the percent on line 12 for each period | 13 | <u>77</u> | <u>153</u> | <u>230</u> | <u>306</u> |
| 14. Estimated tax paid and tax withheld per period (See instructions) | 14 | <u>1779</u> | <u>3558</u> | <u>5337</u> | <u>7115</u> |
| 15. Underpayment per period (line 13 less line 14) If less than zero, enter zero | 15 | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

COMPUTATION OF INTEREST

| | | | | | |
|--|-----------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 16. Interest factor (based on 13% annual rate) | 16 | <u>.0217</u> | <u>.0325</u> | <u>.0433</u> | <u>.0325</u> |
| 17. Multiply underpayment on line 15 by the factor on line 16 for each period | 17 | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| 18. Interest (Add amounts on line 17) Place total in appropriate box on line 48 of Form 502, line 22 of Form 503 or line 53 of Form 505 and include amount in your total payment with return | 18 | <u> </u> | | | |

RECOMPUTED FOR MARYLAND PURPOSES

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Form **4562**Department of the Treasury
Internal Revenue Service

(99)

☐ See separate instructions.☐ Attach to your tax return.**2012**Attachment
Sequence No. **179**

Name(s) shown on return

RICHARD A CALICE JR

Identifying number

383-86-2186

Business or activity to which this form relates

SOFTWARE CONSULTANT

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | 25,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | 200,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2011 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

| | | | |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|--|----|-----|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2012 | 17 | 371 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|----|---|----|-----|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 371 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

RECOMPUTED FOR MARYLAND PURPOSES

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Form **4562**Department of the Treasury
Internal Revenue Service

(99)

☐ See separate instructions.☐ Attach to your tax return.**2012**Attachment
Sequence No. **179**

Name(s) shown on return

RICHARD A CALICE JR

Identifying number

383-86-2186

Business or activity to which this form relates

620 CATALPA DR

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | 25,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | 200,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2011 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

| | | | |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2012 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | 01/01/12 | 187,200 | 27.5 yrs. | MM | S/L | 6,524 |
| | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|----|---|----|-------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 6,524 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.Form **4562** (2012)

Form **502/505****Maryland Depreciation Reconciliation Worksheet****2012**

Name

Taxpayer Identification Number

RICHARD A CALICE JR

383-86-2186

Depreciation and Section 179 Adjustment for Form 4562 Items From Other Than Pass-Through Entities

- | | |
|--|-----------------|
| 1. Federal depreciation | 1. <u>6,524</u> |
| 2. Federal Section 179 expense allowed | 2. _____ |
| 3. Total federal depreciation and Section 179 (Add line 1 through line 3) and enter on Form 500DM line 1, column 1 | 3. <u>6,524</u> |

Recomputed Maryland Form 4562

- | | |
|--|-----------------|
| 4. State depreciation | 4. <u>6,895</u> |
| 5. State Section 179 | 5. _____ |
| 6. Total state depreciation and Section 179 (Add line 5 through line 7) and enter on Form 500DM line 1, column 2 | 6. <u>6,895</u> |
| 7. Total state depreciation adjustment (Subtract line 8 from line 4) and enter on Form 500DM line 1, column 3 | 7. <u>-371</u> |

Depreciation Adjustment for Form 2106 Items

- | | |
|--|----------|
| 1. Total federal depreciation from Form 2106 (Except QPAs and FBOs) | 1. _____ |
| 2. Total state depreciation from Form 2106 | 2. _____ |
| 3. Total depreciation adjustment for Form 2106 (Subtract line 2 from line 1) | 3. _____ |

Depreciation Adjustment for Schedule A Items

- | | |
|---|----------|
| 1. Total federal depreciation from Schedule A | 1. _____ |
| 2. Total state depreciation from Schedule A | 2. _____ |
| 3. Total depreciation adjustment for Schedule A items (Subtract line 2 from line 1) | 3. _____ |

Section 179 Carryover

- | | |
|---|----------|
| 1. Section 179 carryover to 2013 | 1. _____ |
| Section 179 for qualified real property carryover to 2013 | 2. _____ |

| | | |
|-----------------|-------------------------------------|-------------|
| Form 502 | Maryland Local Tax Worksheet | 2012 |
|-----------------|-------------------------------------|-------------|

Name

Taxpayer Identification Number

RICHARD A CALICE JR

383-86-2186

- | | |
|---|------------------------|
| 1. Taxable net income from Form 502, line 21 | 1. <u>249,819</u> |
| 2. Local tax rate from chart below BALTIMORE | 2. <u>0.0283</u> |
| 3. Local income tax (Multiply line 1 by line 2.) Enter this amount on Form 502, line 29 | 3. <u><u>7,070</u></u> |

LOCAL TAX RATE CHART

| Subdivision | Rate | Subdivision | Rate |
|---------------------------|-------|------------------------------|-------|
| Baltimore City | .0320 | Harford County | .0306 |
| Allegany County | .0305 | Howard County | .0320 |
| Anne Arundel County | .0249 | Kent County | .0285 |
| Baltimore County | .0283 | Montgomery County | .0320 |
| Calvert County | .0280 | Prince George's County | .0320 |
| Caroline County | .0263 | Queen Anne's County | .0320 |
| Carroll County | .0305 | St. Mary's County | .0300 |
| Cecil County | .0280 | Somerset County | .0315 |
| Charles County | .0290 | Talbot County | .0225 |
| Dorchester County | .0262 | Washington County | .0280 |
| Frederick County | .0296 | Wicomico County | .0310 |
| Garrett County | .0265 | Worcester County | .0125 |

Form **502SU****Maryland Subtractions From Income Worksheet****2012**

Name

Taxpayer Identification Number

RICHARD A CALICE JR

383-86-2186

| | Taxpayer | Spouse |
|---|----------|--------|
| a. Disability payments from a pension to firemen and policemen for job-related injuries or disabilities | a. | |
| b. Net allowable subtractions from income from pass-through entities not attributable to decoupling | b. | |
| c. Net subtractions from income reported by a fiduciary | c. | |
| d. Distributions of accumulated income by a fiduciary where state tax has not been paid by fiduciary | d. | |
| e. Profit (without regard to losses) from the sale or exchange of instate bonds | e. | |
| f. Benefits received from a Keogh plan on which State income tax was paid prior to 1967 | f. | |
| g. Amount of wages and salaries disallowed as a deduction due to the work opportunity credit | g. | |
| h. Expenses incurred by blind person or employer for a reader | h. | |
| i. Expenses incurred for reforestation or timber stand improvement of commercial forest land | i. | |
| j. Amount from W2 for the use of an official vehicle by police or fire department | j. | |
| k. Expenses incurred by parents to adopt a child | k. | |
| l. Purchase and installation costs of certain conservation tillage equipment | l. | |
| m. Deductible artist's contribution | m. | |
| n. Fire, rescue, or ambulance personnel length of service award payment | n. | |
| o. Value of farm products you donated to a gleaning cooperative | o. | |
| p. Overseas military subtraction (Use worksheet from Instruction 13) | p. | |
| q. Unreimbursed vehicle travel expenses. Complete and attach Form 502V | q. | |
| r. Pickup contribution from Form 1099R | r. | |
| s. Child interest and dividend income (including capital gain distributions) of a dependent | s. | |
| t. Relocation and assistance payments | t. | |
| u. Up to \$5,000 of military retirement income received by a qualifying individual during the tax year | u. | |
| v. Volunteer police, fire, rescue and emergency medical services personnel subtraction modification | v. | |
| w. Purchase cost of certain poultry or livestock manure spreading equipment | w. | |
| xa. College Prepaid Trust contract payments | xa. | |
| xb. College investment/broker-deal plan contributions | xb. | |
| y. Income related to property seized, misappropriated or lost by Holocaust victim of Nazi Germany | y. | |
| z. Expenses incurred to buy and install handrails in a qualified existing elevator | z. | |
| aa. Payments to the surviving spouse or other beneficiary of a law enforcement officer or firefighter | aa. | |
| ab. Income from sale or exchange of, interest, or dividends related to U.S. Government Obligations | ab. | |
| bb. Federal depreciation allowances where Maryland has decoupled | bb. | 371 |
| cc. Net subtraction modification to taxable income when using the federal 5-year carryback period | cc. | |
| cd. Net subtraction modification resulting from the federal ratable inclusion of Section 108 (i) income | cd. | |
| dd. Income derived within an arts and entertainment district by a qualifying residing artist | dd. | |
| dm. Net subtraction modification from multiple decoupling provisions | dm. | |
| dp. Net subtraction decoupling modification from a pass-through entity | dp. | |
| ee. Amount received as a grant under the state administered Solar Energy Grant Program | ee. | |
| ff. Cost difference of conventional on-site sewage disposal versus nitrogen removal technology | ff. | |
| hh. Adjusted phase out of exemptions as a result of including U.S. Obligations in Maryland income | hh. | |
| ii. Interest income from Build America Bonds included in federal adjusted gross income | ii. | |
| jj. Gain resulting from MDOT payment for property acquisition related to principal residence | jj. | |
| kk. Forest conservation expenses | kk. | |
| ll. Income resulting from foreclosure settlement negotiated by the Maryland Attorney General | ll. | |
| Total subtractions, lines a through ll | 371 | |
| Total subtractions, enter this amount on Form 502SU, line 1 | | 371 |

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383-86-2186
FYE: 12/31/2012

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MD Asset Report Software Consultant

| Asset | Description | Date In Service | Cost | Basis for Depr | MD Prior | MD Current | Federal Current | Difference Fed - MD |
|-----------------------------------|----------------|--------------------|------|-------------------|-------------|---------------|--------------------|------------------------|
| <u>Prior MACRS:</u> | | | | | | | | |
| 2 | OFFICE SCANNER | 11/01/11 | 976 | 976 | 49 | 371 | 0 | -371 |
| | | | 976 | 976 | 49 | 371 | 0 | -371 |
| <u>Listed Property:</u> | | | | | | | | |
| 1 | AUTO | 1/01/09 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Totals | | | 976 | 976 | 49 | 371 | 0 | -371 |
| Less: Dispositions | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Start-up/Org Expense | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Grand Totals | | | 976 | 976 | 49 | 371 | 0 | -371 |

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MD Asset Report 620 CATALPA DR

| Asset | Description | Date In Service | Cost | Basis for Depr | MD Prior | MD Current | Federal Current | Difference Fed - MD |
|--|--|--------------------|----------------|-------------------|-------------|---------------|--------------------|------------------------|
| <u>Residential Real Property:</u> | | | | | | | | |
| 2 | BUILDING | 1/01/12 | 187,200 | 187,200 | 0 | 6,524 | 6,524 | 0 |
| | | | <u>187,200</u> | <u>187,200</u> | <u>0</u> | <u>6,524</u> | <u>6,524</u> | <u>0</u> |
| <u>Other Depreciation:</u> | | | | | | | | |
| 1 | LAND | 1/01/12 | 46,800 | 46,800 | 0 | 0 | 0 | 0 |
| | Total Other Depreciation | | <u>46,800</u> | <u>46,800</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | Total ACRS and Other Depreciation | | <u>46,800</u> | <u>46,800</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | Grand Totals | | 234,000 | 234,000 | 0 | 6,524 | 6,524 | 0 |
| | Less: Dispositions | | 0 | 0 | 0 | 0 | 0 | 0 |
| | Less: Start-up/Org Expense | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | Net Grand Totals | | <u>234,000</u> | <u>234,000</u> | <u>0</u> | <u>6,524</u> | <u>6,524</u> | <u>0</u> |